

**2000-01 STATE AID CERTIFICATION  
General Information/Comparisons**

- General Fund Operating Expenditures
  - Statewide GFOE increased by \$71.3 million over last year or 4.64%
- Transportation Allowance
  - Remained about the same amount as last year at \$33.6 million
  - Actual Transportation Expenditures
  - Calculated amount based on route miles X \$.30 per mile and mileage paid to parents
  - 78 out of 279 K-12 systems had actual transportation expenditures lower than calculated transportation expenditures
  - 201 out of 279 K-12 systems had calculated transportation expenditures that were lower than actual transportation expenditures
- Special Receipts Allowance
  - Increased by \$7.6 million over last year or 6%
- Formula Students
  - Number of students decreased statewide by 2,388
  - Statewide total number of formula students = 282,440
- Demographic Factors
  - Poverty Students decreased by 3.6% (67,306 in 2000-01)
  - LEP Students increased by 6% (8,198 in 2000-01)
  - Students residing on Indian land stayed the same
  - 8 extremely remote systems
- Cost Groupings
  - 279 K-12 Systems (5 less than last year)
  - 22 Very Sparse (same as last year)
  - 53 Sparse (12 more than last year)
  - 204 Standard (17 less than last year)
- New sparsity criteria included in the 2000-01 certification
  - Less than 1.5 formula students per square mile in the system
  - More than 275 square miles in the local system
- Cost Group Costs
  - Cost Growth Factor 1.06 for each cost group (no increase in formula students over average daily membership)
  - Very Sparse Cost Group Cost increased by \$376.68 over last year
  - Sparse Cost Group Cost increased by \$226.64 over last year
  - Standard Cost Group Cost increased by \$198.60 over last year
- Formula Needs
  - Increased by \$72,605,961 over last year
  - Caused by increased cost group costs

- Formula Resources
  - Total Resources increased by \$115,353,883 over last year
  - Caused by increased valuation and 100% of motor vehicle tax receipts included in other actual receipts
- Yield from Local Effort Rate – set at \$1
  - Increased by \$72,275,449
  - Statewide Adjusted Value increased on 9.61%
- Allocated Income Tax
  - Capped at \$102 million
  - Net Option Funding is subtracted from \$102 million and the balance is paid out as allocated income tax
  - Allocated Income Tax percentage was 8.19%
  - 1999-00 Allocated Income Tax percentages was 9.4%
- Other Actual Receipts
  - Includes 100% of Motor Vehicle Tax Receipts
  - Increased by \$33,949,291 over last year
- Minimum Levy Adjustment
  - 52 Systems qualified totaling \$14,185,069
  - 18% had levies less than \$.99
  - Compared to 33 systems in 1999-00
- Equalization Aid
  - Decreased by \$33,986,350
  - Caused by increased valuation and increased other actual receipts
  - 53 systems were not equalized compared to 44 systems in 1999-00
- Lop Off
  - Decreased by \$2,851,635.49 from 1999-00
  - Affects only 3 systems – compared to 11 in 1999-00
  - As equalization aid decreases, lop off decreases
- Small School Stabilization Adjustment
  - Increased by \$534,514.26 from 1999-00
  - Affected 14 Systems compared to 4 in 1999-00
  - 233 Systems have 900 or less formula students
  - 111 below average spenders
  - Average Adjusted GFOE per formula student was \$5,497.57
- Stabilization Factor
  - Decreased by \$3,128,862.29 from 1999-00
  - Caused by large increases in adjusted valuation
  - 30 Systems qualified for Stabilization compared to 62 Systems qualifying in 1999-00
  - Stabilization does not apply if assessed minimum levy adjustment
- Total Appropriation needed to Fund 2000-01 State Aid is \$563 million
  - 5.5% decrease from 1999-00 or \$30 million